

OVERVIEW OF BUDGET

DEPARTMENT: PRESCHOOL SERVICES
ADMINISTRATOR: ROBERTA YORK
BUDGET UNIT: RSC HPS

I. GENERAL PROGRAM STATEMENT

Preschool Services has operated the Head Start and other childcare programs in San Bernardino County since 1965 providing comprehensive child development and family services to children, ages 3 to 5 years, of low income and disadvantaged families. As the primary program (80% of all funding), Head Start incorporates educational, health, nutritional, and psychological services in order to help children become ready to enter and succeed in school and life in general. Site expansion and currently operating sites will provide childcare services at 45 sites throughout the county. Other programs operated by this department include the State Preschool Program, the Child Development Program, and the California Child Care Food and Nutrition Program.

II. BUDGET & WORKLOAD HISTORY

	Actual 2000-01	Budget 2001-02	Actual 2001-02	Budget 2002-03
Total Appropriation	28,571,954	34,579,213	32,631,728	36,768,311
Total Revenue	29,483,122	33,241,666	30,853,852	36,850,315
Fund Balance		1,337,547		(82,004)
Budgeted Staffing		622.2		653.7
<u>Workload Indicators</u>				
Average daily # of classes	260	298	283	315
Average daily # of children	4,021	4,908	4,352	5,122

Actual 2001-02 expenses were \$1.95 million under budget due to the delayed opening of several new and / or expansion sites: Adelanto, Apple Valley, Joshua Tree, Crestline, Upland, Rialto-Eucalyptus, San Bernardino-North, and Victorville. Preschool Services Department applied for and received authorization from the Administration for Children and Families (ACF) in San Francisco to carry over \$1.66 million in expansion funds to 2002-03.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

Changes in budgeted staffing increased a net of 31.5 positions. Budgeted additions include 21.9 positions (24.0 authorized) to staff new sites anticipated to open in 2002-03 (Adelanto, Crestline, Joshua Tree, and San Bernardino), as well as administrative and program staff to handle the increased administrative workload and caseload management. The remaining 9.6 positions (15.0 authorized) are budgeted to provide full-year funding for positions added mid-year for expansion.

PROGRAM CHANGES

An increase in ongoing program revenue is due to a \$2.2 million federal expansion grant, to serve 240 additional children, in the following full day / full year sites: Adelanto, Crestline, San Bernardino – East, San Bernardino – North, Upland (Easter Seals – Delegate Agency) and Joshua Tree (Copper Mountain College). Ontario – Maple's full-day class opened in January 2002. An additional State Department of Education Grant, to provide general childcare for additional 72 children, was awarded to the department in the amount of \$471,000.

PRESCHOOL SERVICES

GROUP: Human Services System
DEPARTMENT: Preschool Services Department
FUND: Special Revenue RSC HPS

FUNCTION: Public Assistance
ACTIVITY: Child Development

	2001-02 Actuals	2001-02 Approved Budget	2002-03 Board Approved Base Budget	2002-03 Board Approved Changes to Base Budget	2002-03 Final Budget
Appropriations					
Salaries and Benefits	20,516,489	21,755,941	22,205,092	1,370,142	23,575,234
Services and Supplies	3,625,181	4,349,553	4,613,401	(745,878)	3,867,523
Central Computer	60,195	35,200	35,200	55,457	90,657
Other Charges	6,452,331	6,145,426	7,002,802	302,587	7,305,389
Equipment	91,945	257,400	641,876	(641,876)	-
Transfers	1,885,587	2,035,693	2,150,522	(221,014)	1,929,508
Total Appropriation	32,631,728	34,579,213	36,648,893	119,418	36,768,311
Revenue					
Use of Money & Prop	60,705	-	-	-	-
State, Fed or Gov't Aid	30,793,147	33,241,666	35,311,346	1,538,969	36,850,315
Other Revenue	-	-	-	-	-
Total Revenue	30,853,852	33,241,666	35,311,346	1,538,969	36,850,315
Fund Balance		1,337,547	1,337,547	(1,419,551)	(82,004)
Budgeted Staffing		622.2	625.4	28.3	653.7

Total Changes in Board Approved Base Budget

The Board approved the following mid year increases which affected multiple appropriation units: #49 on October 16, 2001 for \$454,244 (state general child care - wrap around); #75 on November 20, 2001 for \$1,532,523 (federal head start expansion). With that increase, the Board approved the addition of 15 positions (3.16 FTE's); #57 on December 18, 2001 for \$80,024 (state general child care - wrap around and state preschool COLA).

Base Year		
Salaries and Benefits	449,151	
Services and Supplies	259,959	
Other Charges	857,376	
Equipment	384,476	
Transfers	114,829	
Revenue	2,065,791	
Mid Year		
Services and Supplies	3,889	#30 on March 12, 2002 for \$3,889 (state preschool instructional manual - one-time only grant).
Revenue	3,889	Federal and state aid.
Total Appropriation Change	2,069,680	
Total Revenue Change	2,069,680	
Total Fund Balance Change	-	
Total 2001-02 Appropriation	34,579,213	
Total 2001-02 Revenue	33,241,666	
Total 2001-02 Fund Balance	1,337,547	
Total Base Budget Appropriation	36,648,893	
Total Base Budget Revenue	35,311,346	

PRESCHOOL SERVICES

Board Approved Changes to Base Budget

Salaries and Benefits	<u>1,370,142</u>	28.3 additional FTEs to staff new expansion sites opening in 2002-03 and handle increased admin workload.
Services and Supplies	<u>(147,950)</u>	Decrease in inventorable equipment. In Preschool Services' 2002-03 mid-year revision process, possible salary savings may be redirected to this line item based on current needs and purchases.
	<u>(62,333)</u>	Decrease in special departmental expense. In Preschool Services' 2002-03 mid-year revision process, possible salary savings may be redirected to this line item based on current needs and purchases.
	101,569	Increase in office expense-outside vendors is due to expansion.
	84,199	Increase in general office expense is due to expansion.
	278,869	Increase in COWCAP costs.
	65,000	Increase in legal opinions by County Counsel due to contract and lease reviews is expected to increase because of expansion.
	80,000	Increase in general household (ISF only) is due to expansion
	<u>(42,322)</u>	Decrease in general maint-struc, imp & grounds. In Preschool Services' 2002-03 mid-year revision process, possible salary savings may be redirected to this line item based on current needs and purchases.
	99,860	Increase in rents & leases is due to an increase in real estate support and property taxes.
	50,000	Increase in vehicle fuel charges is due to acquisition of 12 new vehicles and anticipated increased workload due to expansion.
	<u>(1,337,547)</u>	Fund balance adjustment to correct overaccrual of 2000-01 revenues.
	84,777	Net increase in various expenditures such as inventorable equipment, training, and air travel.
	<u>(745,878)</u>	
Central Computer	<u>55,457</u>	Increase is due to estimated increase in data processing costs.
Other Charges	<u>302,587</u>	Other charges will increase due to the redistribution and spending of year end purchases and the decrease due to the elimination of the 5% overage in the transportation and food contracts. These will be offset by the increase in federal and state expansion.
Equipment	<u>(641,876)</u>	No fixed asset purchases are budgeted for 2002-03. As part of the 2002-03 mid-year budget revision process, Preschool Services will determine fixed asset needs & purchases with possible salary savings.
Transfers	<u>(221,014)</u>	Decrease in Human Services System administrative support, lease payments, and Real Estate Services support.
	<u>(221,014)</u>	
Total Appropriations	<u>119,418</u>	
Revenue		
State and Federal Aid	<u>1,538,969</u>	100% federal and state funded. No local cost.
Total Revenue	<u>1,538,969</u>	
Fund Balance	<u>(1,419,551)</u>	